

**MAHARASHTRA PROVINCIAL COLLECTION OF TAXES ACT,  
1962**

**5 of 1963**

**[16th January, 1963]**

CONTENTS

1. Short title.
2. Definitions.
3. Power to make declarations under this Act
4. Effect of declarations under this Act and duration thereof.
5. Certain refunds to be made "when declarations cease to have effect.
6. Repeal of Bom. IV of 1938.

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An Act to provide for immediate effect being given for a limited period, to provisions in Bills relating to the imposition or increase of taxes. WHEREAS it is expedient to provide for immediate effect being given for a limited period, to provisions in Bills relating to the imposition or increase of taxes; It is hereby enacted in the Thirteenth Year of the Republic of India as follows:-

**1. Short title. :-**

This Act may be called the Maharashtra Provincial Collection of Taxes Act, 1962 .

**2. Definitions. :-**

In this Act, unless the context requires otherwise,

(1) a "declared provision" means a provision in the Bill in respect of which a declaration has been made under section 3 ;

(2) "tax" includes any rate, cess, duty, fee, toll or other impost, whether general or local or special.

### **3. Power to make declarations under this Act :-**

Where a Bill that is to be introduced in the Maharashtra Legislative Assembly on behalf of the State Government provides for the imposition or increase of a tax, the State Government may cause a declaration to be inserted in the Bill that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

### **4. Effect of declarations under this Act and duration thereof. :-**

(1) A declared provision shall have the force of law from 5 p.m. (Standard Time) on the day on which the Bill containing it is introduced or published in the Official Gazette, whichever day is earlier.

(2) A declared provision shall cease to have the force of law under the provisions of this Act-

(a) when it comes into operation as an enactment, with or without amendment, or

(b) when the State Government, in pursuance of a motion passed by the Maharashtra Legislative Assembly, directs, by notification in the Official Gazette, that it shall cease to have the force of law, or

(c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on expiry of the sixtieth day after day on which the declared provision has the force of law under sub-section (1).

### **5. Certain refunds to be made "when declarations cease to have effect. :-**

(1) When the declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after which such provision has the force of law under sub-section (1) of Section 4 , refunds shall be made of all taxes collected which would have been collected if the provision adopted in the enactment had been declared as a provision:

Provided that, the rate at which refunds of any tax may be made under this sub-section shall not exceed the difference between the rate of such tax proposed in the declared provision and the rate in force immediately prior to the day on which the declared provision has the force of law under sub-section (1) of section 4 .

(2) Where a declared provision cease, to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4 , refunds shall be made of all the taxes collected which would not have been collected if the declaration in respect of it had not been made.

**6. Repeal of Bom. IV of 1938. :-**

The Bombay Provincial Collection of Taxes Act, 1938, is hereby repealed.